

INTERIM IRM PROCEDURAL UPDATE

DATE: 05/24/2010

NUMBER: WI-21-0510-0835

SUBJECT: Issuing Forms 8109-B in TACs

AFFECTED IRM(s)/SUBSECTION(s): 21.3.4

CHANGE(s):

IRM 21.3.4.9(5) - Revised procedures to allow issuance of a limited number of blank Form 8109-Bs.

- (5) Provide Form 8109-B only if the taxpayer is not required to use the Electronic Federal Tax Payment System (EFTPS). When a taxpayer requests Form 8109-B, offer them a ticket to receive assistance in preparing the form. If the customer is unable to wait for assistance; a minimum number, one per deposit due within the next week, of Forms 8109-B may be issued blank. Prior to providing a blank Form 8109-B, strongly encourage the customer to enroll in EFTPS and request they order a coupon book for future use. If the customer waits for assistance see IRM [21.7.1.4.8.4](#), *Forms 8109/8109-B, FTD Coupons*, IRM [21.7.1.4.8.4.1](#), *Resolving Inquiries Involving FTD Coupons* and IRM [21.7.1.4.8.4.2](#), *Form 8109-B Procedures for Taxpayer Assistance Centers*, for complete procedures. A request made by a tax practitioner for a supply of Form 8109-B to be mailed to an address other than an address of record must be made in writing on company letterhead. Advise the practitioner the quantity is limited to 25 coupons per request. Publication [4679](#), *Don't Stand in Line-Pay FTDs Online*, will be distributed to taxpayers and/or tax practitioners when Form 8109-B are distributed or if there are questions pertaining to their distribution.